4: Schram M-5 (1911-1922) 1957 AE9 Monguor AE9

but from the landowner who, in case the tenant disappeared or became insolvent, was responsible for the tax. In this way the lamas who were landowners had to collect the official taxes from their tenants, and accompany the endless caravans of their tenants' donkeys carrying grain to the official granaries. Before the journey to the granary started, however, each tenant had to measure the grain in the presence of the lamas and with the measure supplied by the lamas, the capacity of which was greater than the official one; this enabled the lamas to set aside a valuable surplus over the vast amount of official taxes.

The properties of the lamaseries, consisting of extensive territories, contain a large part of waste and untilled land on which no taxes are imposed. The industrious intendants developed these properties by means of irrigation canals, and called in new farmers to till the new fields. The legal amount of taxes, however, has always remained the same as the initial amount, because the intendants, by means of collusion and bribery, easily succeed in gaining over the tax collectors. In this way the revenues of the intendancies are greatly increased, and they still receive surreptitiously a very large revenue. Moreover, they are able to store the surplus, which they can grind or sell when prices are highest.

HERDS

Sheep, cows, and horses constitute, for many intendancies, a source of revenue. Large herds are grazed in Kukunor or Mongolia where the pastures are larger, smaller herds in the country for local use. Mongol princes and Tibetan chiefs of tribes are always ready to help the monasteries. A contract is made with herdsmen by which the first calves, colts, and lambs belong to the owner, the second-born to the herdsman, and so on. Every three years a lama inspector of the intendancy examines the accounts of the herdsmen and settles with them the number of animals to be sold, and the herdsmen show the skins of the animals which died during the three-year period. If they cannot produce the skins of the dead animals it is assumed that they sold the animals and they must pay the owner of the herds.

OIL AND GRAIN MILLS

These mills are a large source of revenue. The monastery proper of Erh-ku-lung is owner of twenty-four oil and grain mills; the T'u-kuan himself has eighteen, Chang-chia nine. The mills are leased by Monguors or Chinese. The rent of oil mills is 300 pounds of oil for a season's use, besides which it must press the oil belonging to the monastery. The grain miller must grind the grain of the intendancy and at the New Year season give a pig weighing 120 pounds. Most of the oil which is not consumed in the kitchen in the preparation of food, or in the lamps in the temples and homes, is sent by raft to Lan-chou, the capital of the province.

[p.44 (B)]